

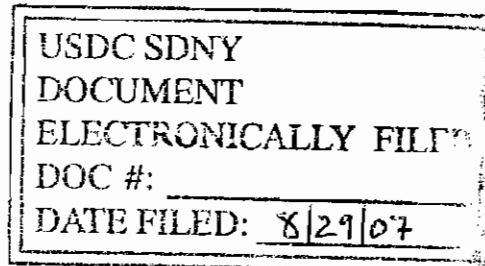
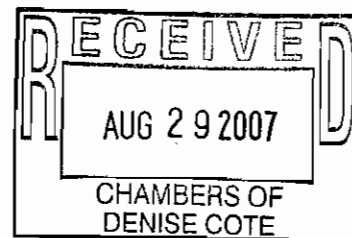
**MEMO ENDORSED****SHIBOLETH**

Shiboleth, Yisraeli, Roberts &amp; Zisman, LLP

August 28, 2007

By Hand

Hon. Denise Cote  
 United States District Judge  
 United States Courthouse  
 500 Pearl Street  
 New York, NY 10007



Re: McCarthy Investments LLC. v. Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC.; USDC, SDNY case no. 07 CIV 5617.

2001 Jane F. McCarthy GRAT No. 5 v. Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC.; USDC, SDNY case no. 07 CIV 5618.

JFM Holdings, L.P. v. Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC.; USDC, SDNY case no. 07 CIV 5619.

(Duplicate Original)

Dear Judge Cote:

I represent Defendants Abbas A. Shah, Linuxor Asset Management, LLC and Linuxor Capital Management, LLC in connection with the above-referenced actions.

I spoke last week with counsel for Petitioners requesting an additional extension of time, until September 7, 2007, within which to file oppositions or other responses to the petitions to confirm. Mr. Anthony Djinis of Pickard and Djinis, LLP has consented to this extension, with Plaintiffs' reply due September 19, 2007. I make this request because this month has been extremely busy and vacations have decimated our legal support staff.

Under the first extension granted by this Court, defendants' response date was August 24, 2007. As I explained to Mr. Djinis and Your Honor's law clerk this morning, I had drafted a letter last week to be finalized by an attorney in my office and sent to Court. When I returned to my office today following several days out of town on

Granted.  
 Denise Cote  
 August 29,  
 2007

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